The Brown County Commissioners met as the Board of Equalization (BOE) in regular session on Wednesday, August 1, 2023, at 1:00 PM., Brown County Courthouse meeting room with Chairman Buddy Small, Dennis Bauer and Jeremiah Dailey present. Also present were Brown County Clerk (BCC) Travis Hobbs, Brown County Assessor (BCA) Peggy Gross and Brown County Treasurer (BCT) Bruce Mitchell.

Chairman Small acknowledged the Open Meeting Act posted near the door.

Small moved to approve the minutes of the regular July 18, 2023, BOE meeting as written and officially recorded in Commissioner Book 23. Dailey seconded. Roll Call: All three Ayes, motion carried.

BCA Peggy Gross presented the Board with a list of the cemeteries located in Brown County. The Board acknowledged receipt of the list.

BCA Gross presented the Board with the 3 Year Assessor's Plan.

Small moved to accept the Assessor's 3 Year Plan as presented. Bauer seconded. Roll call: All three Ayes, motion carried.

BCA Gross presented the Board with the Final Overvalued and Undervalued report.

Small moved to accept the report as presented by BCA Gross. Dailey seconded. Roll Call: All three Ayes, motion carried.

BCT Bruce Mitchell was present to present a request from Michael Wagoner for overpayment of previous years' Property Tax of \$3,288.00. BCT Mitchell disputed the amount requested as the previous years' levies were not used in the calculation.

Small moved to approve a refund to Mike Wagoner on Parcel ID # 090024877, amount to be determined by the County Treasurer and County Assessor. Dailey seconded. Roll call: All three Ayes, motion carried.

The meeting adjourned at 1:15 PM.

The next regular BOE meeting will be Tuesday, August 15, 2023, at 1:00 PM, at the Brown County Courthouse, Ainsworth, Nebraska.

This meeting's public notice was published in the Ainsworth Star-Journal, aired on KBRB Radio, and always posted at the Brown County Clerk's Office where all minutes and agendas are kept current for public inspection.